

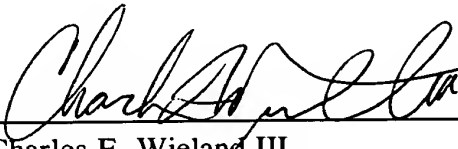
**REMARKS**

Claims 7, 12 and 26 have been amended and claims 28-40 have been added to remove multiple dependency from the claims. The priority document has been incorporated by reference. Favorable action on the merits is respectfully requested.

Respectfully submitted,

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**Attachment to Amendment**

**Marked-up Claims**

7. (Amended) The method of claim 1, [4, 5, or 6,] wherein the first buffer layer is formed of multiple semiconductor material layers having different doping concentrations.

12. (Amended) The method of claim 1, [4, 5, or 6,] wherein the first buffer layer is formed of a semiconductor material layer of a gradient doping concentration that increases upwards.

26. (Amended) The method of claim 1, [2, 15, 16, 18, 20, 23, or 24,] wherein the semiconductor layer is a Group III-V compound semiconductor layer having conductivity.

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